



# STATE OF MONTANA DEPARTMENT OF REVENUE JOB PROFILE

**Working Title**

Auditing Technician

**Job Code Title**

Auditing Technician

**Pay Band**

04

**Job Code Number**

433334

**Business and Income Taxes Division**

Income and Withholding Tax Bureau

Business Tax and Valuation Bureau

**Fair Labor Standards Act**

Non-Exempt

The Montana Department of Revenue administers more than 30 state taxes and fees; establishes values for taxable property, including agricultural land, residential real estate, commercial real estate, forest land, business equipment, railroads and public utilities; supervises the operation of the state liquor stores and agencies and administers the laws governing the sale, taxation, and licensing of alcoholic beverages; and returns unclaimed property to its rightful owners.

The Business and Income Taxes Division is responsible for the administration, auditing, compliance, and collection activities for approximately 30 tax types and the appraisal and assessment of industrial and centrally assessed property. Tax types include corporation income, individual income, withholding, combined oil and gas, coal severance, other natural resource taxes, cigarette, retail telecommunications, lodging facilities, and miscellaneous taxes. The division includes the Administrative Team, Accounts Receivable and Collections Bureau (ARC), Business Tax and Valuation Bureau (BTV), and the Income and Withholding Tax Bureau (IWT).

- The Income and Withholding Tax Bureau is responsible for the daily management and compliance of individual, pass-through entities, and withholding taxes. The bureau includes the Compliance Unit; Income Tax Field Audit Unit; Income and Withholding Office Unit; and Taxpayer Accounting Unit.
- The Business Tax and Valuation Bureau is responsible for the daily management and compliance of the tax types associated with large taxpayers and valuation of centrally assessed and industrial property. Tax types include corporate income, natural resources, and miscellaneous taxes. The bureau includes the Utility and Industrial Property Unit; Corporation Tax Unit; Natural Resource Unit; and Miscellaneous Tax Unit.

**Job Responsibilities**

An Auditing Technician conducts technical level audits of various types of tax returns; conducts research; participates in the appeal process; and compiles and reviews reports and statistics. The incumbent also provides technical support for division operations and audit activities for taxpayers and other program staff. The position reports to a unit manager and does not supervise other staff.

- **Tax Examination 70%**

1. Identifies tax returns that require audits based on assigned criteria such as delinquent returns, amended returns, income and expenses reported on returns, or other criteria determined by the supervisor or lead auditor. Reviews compliance program information sources, inputs criteria to create system generated audit leads, and obtains referrals from supervisor or lead auditor to select appropriate audits.

2. Reviews tax returns to ensure they are complete, accurate, and comply with tax laws and regulations. For example, verifies that taxable income is not excluded; that deductions are allowable; that proper accounting methods were used; and identifies the need for further information.
  3. Conducts research to verify information reported on tax returns. Determines information needed based on review of the return. Contacts the taxpayer to collect financial records. Researches IRS or other state agencies data, prior audits, previous year tax returns, payroll records, and other information. Compares collected data to information reported on tax returns.
  4. Makes return adjustments and tax estimates to satisfy statutory requirements. Authorizes or rejects deductions or exemptions claimed by taxpayers. Estimates taxes and calculates interest and penalties based on state and federal laws. Notifies the taxpayer of adjustments and provides necessary explanations.
  5. Participates in administrative hearings of appealed audits. Provides testimony and participates in cross-examination to explain audit adjustments and statutory requirements before the Office of Dispute Resolution, the State Tax Appeal Board, and District Court.
- **Taxpayer and Program Support Services 25%**
    1. Assists taxpayers in preparing various tax returns. Explains proper methods and procedures. Conducts research to provide information taxpayers need to effectively complete returns and to complete internal reports.
    2. Provides information to taxpayers on division compliance, enforcement, and collection policies and procedures. Responds to specific inquiries and clarifies compliance issues for individuals.
    3. Provides training to other audit technicians in specific technical subjects. Researches subject area; develops training materials; delivers presentations; and provides follow-up as needed.
    4. Interprets and explains state and federal laws to taxpayers, public officials, local governments, and others as applicable for this position.
  - **Other Duties as Assigned 5%**
    1. Performs a variety of other duties as assigned by supervisors.

### **Job Requirements**

To perform successfully as an auditing technician, incumbent must be self-motivated; possess a strong work ethic; maintain a positive attitude; and enjoy working with, and for, the public. It is essential that incumbent has the ability to use logic and reason deductively. Skills in multi-tasking; paying attention to details and accuracy; managing multiple priorities under tight deadlines; mathematics; providing timely and effective written, verbal and interpersonal communication; customer service; conflict resolution; compiling and analyzing data from multiple sources; following written and oral directions and instructions; researching data; and word processing, spreadsheet, and database applications are required. This position works with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job.

This position requires knowledge of tax accounting and auditing standards and practices; financial analysis; investigative methods and procedures; applicable state and federal tax laws, rules, and regulations; research techniques; and standard computer applications related to auditing.

- The minimum level of education and job-related work experience needed as a new employee **on the first day** of work is one year of college or vocational training and two years of job-related work experience.
  - College or vocational training and work experience should be made up of auditing, tax examining, or a closely related field.
  - Other combinations of education and experience will be evaluated on an individual basis.

### **Department Core Values**

- **Respect:** As a representative of the people of Montana, proceeds with the highest level of respect for the dignity of every person contacted through work. Without exception, all people are treated as equally as possible. The employee is a faithful steward of the resources provided to this agency by the citizens of Montana.
- **Integrity:** Conducts work honestly and makes decisions that establish a clear record that the department serves the public with integrity. Apologizes for mistakes and gives credit to others for their cooperation, work, and ideas in achieving positive results. Accountable for their actions and holds others accountable for theirs. Decisions and judgments achieve equity and justice for all parties involved including citizens and co-workers.
- **Productivity:** Consistently strives to minimize the waste of the department's financial, facilities, and human resources. Diligently works to improve the productivity and effectiveness of the work unit. Welcomes and encourages new ideas on improving the results of the department from the public, other officials, colleagues, and supervisors. Approaches work in a manner that builds goodwill, trust, and cooperation internally with other staff and externally with the public.
- **Teamwork:** Maximizes cooperation and teamwork when working with other employees, divisions, and other state agencies. Willing to work with others for the opportunity to learn from their ideas, talents, and knowledge. Seeks to resolve conflicts with other employees and work units in an open and respectful manner that reinforces teamwork. Celebrates the successes of others.

### **Working Conditions**

Must work under time constraints, be able to maintain numerous projects at one time, and determine priorities on a daily basis. The ability to work in an office setting with noise distractions and frequent interruptions is required. As a Department of Revenue employee, the incumbent may come into contact with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job. This position requires considerable computer and keyboard use. The incumbent may spend considerable time on the phone. Lifting is infrequent, less than 15 pounds and includes carrying light items such as papers and books. This job requires regular attendance as scheduled by the supervisor. This job cannot be performed at an alternate work site.

### **Special requirements**

- **Background Examination:** Applicants for this position will be subject to a criminal background review before being considered for employment. Individual circumstances involving a criminal conviction will be reviewed to determine an applicant's eligibility for employment.
- **Compliance with All Appropriate Montana Tax Laws:** An employee's tax status must be current.

**This job profile was produced by the Office of Human Resources in conjunction with the appropriate managers.**

**Division Administrator Review:** The statements in this job profile are accurate and complete.

Signature: Gene Walborn, Division Administrator Date: August 2010

**Human Resource Director Review:** The Office of Human Resources has reviewed this job profile.

Signature: JeanAnn Scheuer, Human Resources Director Date: August 2010

**Employee:** My signature below indicates I have read this job profile and discussed it with my supervisor.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Name (print): \_\_\_\_\_